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Docket No.: 00597/0200639-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Yasutoshi Nishimura et al.

Application No.: 10/735,181 Confirmation No.: 2581

Filed: December 12, 2003 Art Unit: 3728

For: MEDICINE WRAPPING MACHINE,

MEDICINE WRAPPING SHEET, AND

DIVIDED WRAPPING BAG

Examiner: L. K. Bui

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated January 24, 2008, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.